

**A RESOLUTION**

**03-R -1849**

**BY COUNCILMEMBER C. T. Martin**

**A RESOLUTION EXPRESSING THE CITY OF ATLANTA'S INTENT TO ASK THE 2004 GEORGIA STATE LEGISLATURE TO CREATE A JOINT HOUSE/SENATE STUDY COMMITTEE, TO BE APPOINTED BY THE GOVERNOR, TO STUDY THE ISSUE OF A COMMUTER TAX IN CITIES WITH A POPULATION OF 95,000 OR MORE**

**WHEREAS**, according to 2000 Census, the City of Atlanta has a resident population of approximately 416,474; and

**WHEREAS**, its daytime population exceeds one million for which the City has to provide services; and

**WHEREAS**, such services include, but are not limited to, police, fire and emergency medical services; and

**WHEREAS**, this is true in most of Georgia's larger cities; and

**WHEREAS**, the provision of these services severely taxes these cities' budget; and

**WHEREAS**, it is only equitable that the costs for these services be borne, in part, by those persons who receive them.

**THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA** as follows:

**Section 1:** That the City of Atlanta ask the Georgia State Legislature create a joint House/Senate Study Committee to study the feasibility of a commuter tax for cities with a population over 95,000 or more.

**Section 2:** That said study include, but not be limited to,

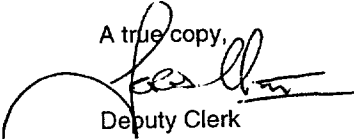
- (a) Area demographics,
- (b) Percentage of persons working within the corporate boundaries, but living outside those boundaries,
- (c) Comparison of income levels of those persons commuting to the cities with the incomes of city residents,
- (d) amounts of revenue that could be generated; (e) the effects of certain exemptions, as it relates to income and job type; and

the number of non-city residents who travel **into** the city for jobs and the number of city residents who travel **outside the** city for jobs; and

**Section 3:** That said Committee be appointed by the Governor and be composed nineteen (19) persons to be representative of the political, academic, and business communities from cities with populations of 95,000 or more. Six members shall be residents of the City of Atlanta, three residents from Augusta/Richmond County, Columbus/Milledgeville County, Athens/Clarke County and the City of Savannah and one member from the City of Macon.

**Section 4:** That the Municipal Clerk be directed to forward a copy of this Resolution to the Chairpersons and members of the Fulton County and DeKalb County delegations to the State of Georgia House of Representatives and Senate.

A true copy,

  
Deputy Clerk

ADOPTED by the Council  
RETURNED WITHOUT SIGNATURE OF THE MAYOR  
APPROVED as per City Charter Section 2-403

December 1, 2003

December 10, 2003

RCS# 5190  
12/01/03  
5:15 PM

Atlanta City Council

Regular Session

CONSENT I

CONSENT I EXCEPT: 1698,1851,1852,1881,  
1309,2087,1719,1845,2164,  
ADOPT

YEAS: 15  
NAYS: 0  
ABSTENTIONS: 0  
NOT VOTING: 1  
EXCUSED: 0  
ABSENT 0

Y Smith	Y Archibong	Y Moore	Y Mitchell
Y Starnes	Y Fauver	Y Martin	Y Norwood
Y Young	Y Shook	Y Maddox	Y Willis
Y Winslow	Y Muller	Y Boazman	NV Woolard

CONSENT I

			12-01-03 Council Meeting
ITEMS ADOPTED ON CONSENT	ITEMS ADOPTED ON CONSENT	ITEMS ADVERSED ON CONSENT	ITEMS ADVERSED ON CONSENT
1. 03-O-1875	42. 03-R-1830	81. 03-R-2030	122. 03-R-2071
2. 03-O-1876	43. 03-R-1849	82. 03-R-2031	123. 03-R-2072
3. 03-O-1965	44. 03-R-2120	83. 03-R-2032	124. 03-R-2073
4. 03-O-2153	45. 03-R-2121	84. 03-R-2033	125. 03-R-2074
5. 03-O-1376	46. 03-R-2122	85. 03-R-2034	126. 03-R-2075
6. 03-O-1963	47. 03-R-2125	86. 03-R-2035	127. 03-R-2076
7. 03-O-1841	48. 03-R-2160	87. 03-R-2036	128. 03-R-2077
8. 03-O-1377	49. 03-R-2000	88. 03-R-2037	129. 03-R-2078
9. 03-O-1837	50. 03-R-2001	89. 03-R-2038	130. 03-R-2079
10. 03-O-1880	51. 03-R-2002	90. 03-R-2039	131. 03-R-2080
11. 03-O-1896	52. 03-R-2003	91. 03-R-2040	132. 03-R-2081
12. 03-O-1897	53. 03-R-2126	92. 03-R-2041	133. 03-R-2082
13. 03-O-1898	54. 03-R-2127	93. 03-R-2042	134. 03-R-2083
14. 03-O-1888	Items Adversed on consent	94. 03-R-2043	135. 03-R-2084
15. 03-O-2108	55. 03-R-2004	95. 03-R-2044	136. 03-R-2085
16. 03-O-2142	56. 03-R-2005	96. 03-R-2045	137. 03-R-2086
17. 03-O-2143	57. 03-R-2006	97. 03-R-2046	138. 03-R-2087
18. 03-O-2144	58. 03-R-2007	98. 03-R-2047	139. 03-R-2088
19. 03-O-1899	59. 03-R-2008	99. 03-R-2048	140. 03-R-2089
20. 03-O-2146	60. 03-R-2009	100. 03-R-2049	141. 03-R-2090
21. 03-R-2110	61. 03-R-2010	101. 03-R-2050	142. 03-R-2091
22. 03-R-2111	62. 03-R-2011	102. 03-R-2051	143. 03-R-2128
23. 03-R-2112	63. 03-R-2012	103. 03-R-2052	144. 03-R-2129
24. 03-R-2113	64. 03-R-2013	104. 03-R-2053	145. 03-R-2130
25. 03-R-2114	65. 03-R-2014	105. 03-R-2054	146. 03-R-2131
26. 03-R-2115	66. 03-R-2015	106. 03-R-2055	147. 03-R-2132
27. 03-R-2116	67. 03-R-2016	107. 03-R-2056	148. 03-R-2133
28. 03-R-2139	68. 03-R-2017	108. 03-R-2057	
29. 03-R-2140	69. 03-R-2018	109. 03-R-2058	
30. 03-R-2154	70. 03-R-2019	110. 03-R-2059	
31. 03-R-2166	71. 03-R-2020	111. 03-R-2060	
32. 03-R-2117	72. 03-R-2021	112. 03-R-2061	
33. 03-R-2158	73. 03-R-2022	113. 03-R-2062	
34. 03-R-2156	74. 03-R-2023	114. 03-R-2063	
35. 03-R-2165	75. 03-R-2024	115. 03-R-2064	
36. 03-R-2118	76. 03-R-2025	116. 03-R-2065	
37. 03-R-2119	77. 03-R-2026	117. 03-R-2066	
38. 03-R-2124	78. 03-R-2027	118. 03-R-2067	
39. 03-R-2150	79. 03-R-2028	119. 03-R-2068	
40. 03-R-2152	80. 03-R-2029	120. 03-R-2069	
41. 03-R-2159		121. 03-R-2070	

# **POINT OF EARNINGS TAX**

**A Proposal for the City of Atlanta's  
2002 Legislative Package**

**Research and Analysis  
Council Staff  
November, 2001**

**Local Income Tax**  
**Page Two**

Section 48-7-141 of the Code of Georgia states

(a) Subject to the requirement of a referendum election as provided in this article, the governing authority of each county or municipality of this state, by ordinance or resolution enacted pursuant to the procedure set forth in this article, may adopt a local income tax at the rate of 1 percent upon the entire Georgia taxable net income as defined in Code Section 48-7-27 of every resident individual of the county or municipality and of every corporation and fiduciary with respect to that portion of its Georgia taxable net income, which is reasonably attributable to property owned and business done by it within the county or municipality, to be determined in the same manner as otherwise provided in Code Section 48-7-31 for state income tax purposes.

(b) No individual whose gross income is less than \$7,500.00 in any year shall be subject to any tax imposed pursuant to this article for such year.

However, Section 48-7-149 states:

"when a county or a municipality within a county levies a local sales and use tax, neither the county nor any municipality within the county may levy the local income tax authorized by this article during the same period of time.

(a) Except as may be authorized by general law, no municipality may levy any tax upon an individual for the privilege of working within or being employed within the limits of the municipality.

(b) Nothing contained in this Code section shall be construed to prohibit a municipality, when otherwise authorized, from levying any form of tax being levied by any municipality in this state on January 1, 1980.

#1

03-R-1849

(Do Not Write Above This Line)

A RESOLUTION

BY: COUNCILMEMBER C. T. MARTIN

A RESOLUTION EXPRESSING THE CITY OF ATLANTA'S INTENT TO ASK THE 2004 GEORGIA STATE LEGISLATURE TO CREATE A JOINT HOUSE/SENATE STUDY COMMITTEE, TO BE APPOINTED BY THE GOVERNOR, TO STUDY THE ISSUE OF A COMMUTER TAX IN CITIES WITH A POPULATION OF 95,000 OR MORE

ADOPTED BY

DEC 01 2003

COUNCIL

- ☐ CONSENT REFER
- ☐ REGULAR REPORT REFER
- ☐ ADVERTISE & REFER
- ☐ 1st ADOPT 2nd READ & REFER
- ☒ PERSONAL PAPER REFER

Date Referred 10/20/03

Referred To: Finance / Exec

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee \_\_\_\_\_

Date \_\_\_\_\_

Chair \_\_\_\_\_

Referred To \_\_\_\_\_

Committee

Finance / Exec

Date 10/29/03

Chair \_\_\_\_\_

Action

Fav, Adv, Hold (see rev. side)

Other \_\_\_\_\_

Members

Refer To

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other \_\_\_\_\_

Members

Refer To

Committee

Finance / Exec

Date 11/24/03

Chair Jim H

Action

Fav, Adv, Hold (see rev. side)

Other \_\_\_\_\_

Members

C. T. Martin

John H. Starnes

Wain Miller

Refer To

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other \_\_\_\_\_

Members

Refer To

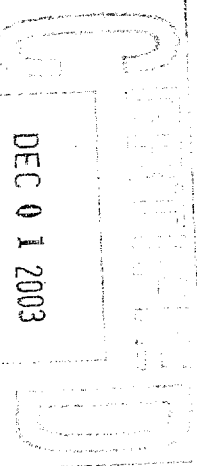
FINAL COUNCIL ACTION

☐ 2nd ☐ 1st & 2nd ☐ 3rd

Readings

☒ Consent ☐ V Vote ☒ RC Vote

CERTIFIED



*Carver Va. 10/29/03*

DEC 01 2003

MAYOR'S ACTION

APPROVED

DEC 10 2003

WITHOUT SIGNATURE  
BY OPERATION OF LAW